

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Further Amendments on Rates of Tax - State Tax Rates - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 109

Dated: 24-08-2023

Read the following:

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 12/2022 - Central Tax (Rate), dt. 30-12-2022.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 13/2022 - Central Tax (Rate), dt. 30-12-2022.
4. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 14/2022 - Central Tax (Rate), dt. 30-12-2022.
5. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 15/2022 - Central Tax (Rate), dt. 30-12-2022.
6. From the Commissioner of Commercial Taxes,, Telangana, Hyderabad, Lr No. CCT's Ref No. A(1)/75/2017, Dt. 06-01-2023.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dt:24.08.2023

NOTIFICATION No. 12/2022- State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O Ms No.110, Revenue(CT.II) Department, Dt: 29.06.2017, published in the Telangana Gazette Part-I, Extraordinary No.191/A, Dt: 30.06.2017, and as amended subsequently from time to time namely:-

1. In the said notification, -
 - (A) in Schedule I – 2.5%, -
 - (i) against S. No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -
 “Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;
 - (ii) against S. No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -
 “Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;
 - (B) in Schedule II – 6%, -
 - (i) against S. No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -
 “Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;
 - (ii) against S. No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -
 “Mathematical boxes, geometry boxes and colour boxes”;

- (C) in Schedule III – 9%, against S. No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

NOTIFICATION No. 13/2022 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in the Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time namely:-

In the said notification, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -
“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;
- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni or churi, Khanda”.

2. This notification shall come into force with effect from the 1st day of January, 2023.

NOTIFICATION No. 14/2022 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 4/2017-State Tax (Rate), vide issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in the Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, and as amended subsequently from time to time namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely: -

“3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (<i>Mentha piperita</i>); b) Of other mints : Spearmint oil (ex- <i>mentha spicata</i>), Water mint-oil (ex- <i>mentha aquatic</i>), Horsemint oil (ex- <i>mentha sylvestries</i>), Bergament oil (ex- <i>mentha citrate</i>), <i>Mentha arvensis</i>	Any Unregister ed Person	Any Registered Person.”;
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2. This notification shall come into force with effect from the 1st day of January, 2023.

NOTIFICATION No. 15/2022 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification No.12/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017,

published in the Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, and as amended subsequently from time to time namely:-

In the said notification,

- (i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, –

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
(ii) such renting is on his own account and not that of the proprietorship concern.”;

- (ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01st day of January, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SANTHI KUMARI
CHIEF SECRETARY & SPECIAL
CHIEF SECRETARY TO GOVERNMENT (FAC)**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST. Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary (NR) to Hon'ble Chief Minister, Government of Telangana.

The P.S. to CS & Special Chief Secretary to Government, Revenue (CT&Ex) Department

Sf /Sc

//FORWARDED :: BY ORDER//

SECTION OFFICER